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GLENN W. BOISBRUN CHRISTOPHER D. DECLUITT MARK E. KELLEY TUNG T. NGUYEN

January 20, 1999

Commissioner of Patents and Trademarks Washington, D.C. 20231

Re:

U.S. Patent Application

"SYSTEM AND METHOD FOR ESTABLISHING RELATIONSHIPS BETWEEN

HYPERTEXT REFERENCES AND ELECTRONIC MAIL PROGRAM

INCORPORATING THE SAME"

Case Name: WILLIAMS 2

Dear Sir:

Below is our fee calculation for the above-identified patent application:

FOR:	NO. FILED	NO. EXTRA	RATE	FEE
BASIC FEE			\$ 760.00	\$ 760.00
TOTAL CLAIMS	27 -20=	7	\$ 18.00	\$ 126.00
INDEP. CLAIMS	3 - 3=	0	\$ 78.00	\$ 00.00
MULTIPLE DEPENDENT CLAIM PRESENTED	0		\$ 260.00	\$0

TOTAL \$886.00

The Commissioner is hereby authorized to charge the fee of \$886.00 or any additional fees that may be required to Deposit Account No. 12-2325.

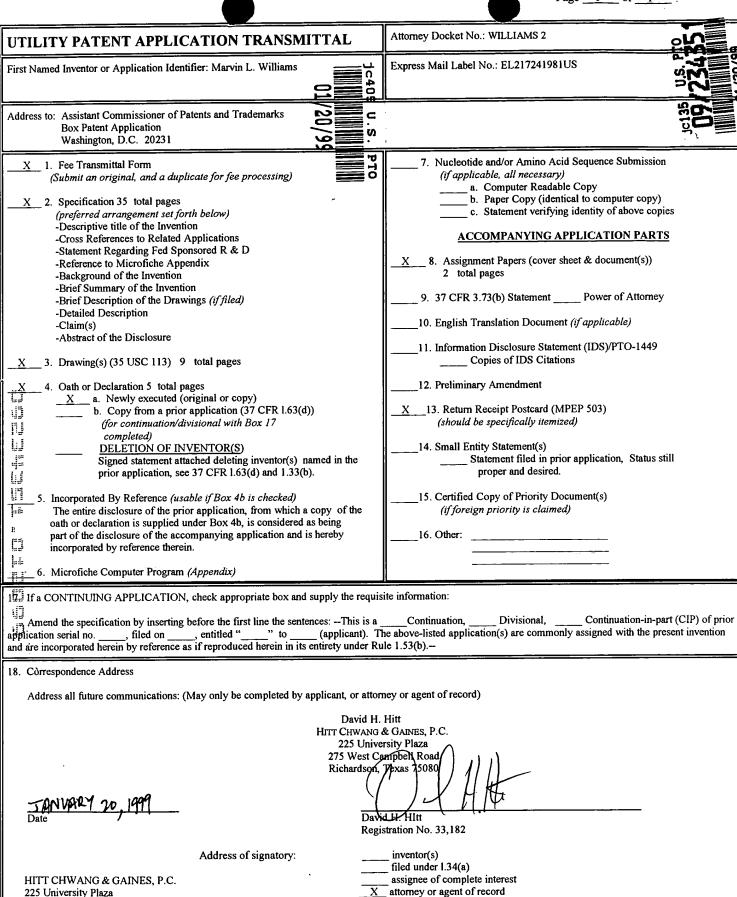
Very truly yours,

HITT-CHWANG & GAINES, P.C.

David H. Hitt

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DHH/MEK/dmt Enclosures



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